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IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 6:11-CR-60131-AA

GOVERNMENT'S THIRD AMENDED
WITNESS LIST

RONALD D. JOLING, and
DOROTHEA J. JOLING,

Defendants.

The United States of America, by and through its attorneys, S. Amanda Marshall, United States Attorney for the District of Oregon, Christopher L. Cardani, Assistant United States Attorney, and Scott E. Bradford, Assistant United States Attorney, submits the following list of potential witnesses for the trial now set for March 4, 2014. The United States may call any or all of these prospective witnesses during its case-in-chief and/or rebuttal, and leave of Court is respectfully requested to amend the list as may be needed, prior to and during the trial. A brief description of each witness's anticipated testimony and an estimate of the duration of each witness's direct examination are provided below.¹ Additional witnesses are noted in bold.

¹The witness list does not include custodians of record who may be necessary absent the appropriate stipulations.

After discussions with defense counsel, it is my understanding that defense counsel have no objections to this amended witness list.

WITNESS

ANTICIPATED TESTIMONY

Kristy Morgan	Internal Revenue Service Center Representative will testify regarding defendants' history of filing tax returns and paying income taxes. She will explain IRS forms and records pertaining to the charged counts. (Two Hours)
Wesley McNamara	Former IRS Counsel will testify about defendants' tax court proceedings and the tax assessments ordered by the tax court. (Two Hours)
Ron Robinson	Revenue Officer will testify about his collection efforts of defendants' outstanding tax liabilities. (Four Hours)
Janet Ploudre	IRS CI Special Agent will testify about defendants' involvement with a warehouse bank. (One Hour)
James Roff	Central Oregon resident will testify that he purchased trucking equipment from defendants. (Thirty Minutes)
Frank D'Anna	Former owner of defendants' motel will testify about his relationship with defendants and the sale of motel to defendants. (Thirty Minutes)
Henrilee Tollenaar	Former tenant of defendants' restaurant property will testify about defendants' admissions of tax avoidance schemes. (Thirty Minutes)
Mindy Edgar	Former tenant of defendants' restaurant property will testify about defendants' request that rent be paid in cash and that defendants regularly dealt in cash. (Thirty Minutes)
Glen Meador	Former tenant of defendants' restaurant property will testify about defendants' request that rent be paid in cash and that defendants regularly dealt in cash. (Thirty Minutes)
Colleen Thurman	Former tenant of defendants' restaurant property will testify about defendants' request that rent be paid in cash or that check be made out to an entity. (Thirty Minutes)

Tammy Dalton	Coos County employee will testify about defendants' attempts to remove federal tax liens and cash payments for property taxes. (Thirty Minutes)
Motel Managers	Defendants' motel managers will likely testify about billing practices, collection, and payment of state taxes related to the operation of defendants' motel. (Thirty Minutes)
Oregon Department of Revenue Representative	Representative will testify about defendants' state tax issues, including assessment and collection efforts, defendants' nonpayment of various state taxes, and defendants' efforts to evade the payment and collection of various state taxes. (One Hour)
Kristin Emminger	IRS Revenue Agent will testify as a summary witness and render an expert opinion regarding the defendants' tax liabilities. (Three Hours)

Dated this 28th day of May 2014.

Respectfully submitted,

S. AMANDA MARSHALL
United States Attorney

/s/ Scott E. Bradford
SCOTT E. BRADFORD
Assistant United States Attorney